

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:

Chapter 11

NEXT GENERATION TECHNOLOGY, INC.,

Case No. 10-11416 (JMP)

Debtor.
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**NOTICE OF APPEARANCE AND
REQUEST FOR SERVICE OF PAPERS**

PLEASE TAKE NOTICE that the New York State Department of Taxation and Finance (the “Department”), by and through Daniel Smirlock, Deputy Commissioner and Counsel, by Judith Lynne Cohen, District Tax Attorney, appears in the above-captioned chapter 11 bankruptcy and requests that all papers in this case and related proceedings be served on the undersigned attorney at the address set forth below.

PLEASE TAKE FURTHER NOTICE that the foregoing request includes service of all papers in this case and related proceedings, including but not limited, to petitions and schedules, motions, pleadings, requests and demands, complaints and answering papers, and all orders and notices of any applications, whether formal or informal, oral or written, or whether transmitted or conveyed by mail, personal delivery, telephone, facsimile, or electronic mail, which affects the Debtor or property of the Debtor, unless otherwise directed by this Court.

PLEASE TAKE FURTHER NOTICE that the Department does not intend this Notice of Appearance and Request for Service of Notices and Papers to waive any rights to which it may be entitled including, but not limited to: (i) its rights to have final matters in noncore matters entered only after de novo review by a District Judge; (ii) its rights to trial by jury in any

proceeding related to this case; (iii) its rights to have the District Court withdraw the reference in any matter subject to mandatory or discretionary withdrawal; and (iv) any other rights, claims, actions, defenses, setoffs, or recoupments to which the Department may be entitled under agreements, in law or equity, all of which rights, claims, actions, defenses, setoffs, or recoupments it expressly reserves.

Dated: June 9, 2010
New York, New York

Respectfully Submitted,

DANIEL SMIRLOCK
DEPUTY COMMISSIONER AND COUNSEL
NEW YORK STATE DEPARTMENT OF
TAXATION AND FINANCE

By: /s/ Judith Lynne Cohen
Judith Lynne Cohen
District Tax Attorney
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CERTIFICATE OF SERVICE

I hereby certify that on June 9, 2010 I served a true and correct copy of the annexed NOTICE OF APPEARANCE AND REQUEST FOR SERVICE OF PAPERS through the Court's ECF system to all parties on the service list who are registered ECF users and by U.S. first class mail to the following parties:

David Hamilton, Esq.
DWYER & ASSOCIATES, LLC
11 Broadway Suite 615
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Susan D. Golden, Esq.
OFFICE OF THE UNITED STATES TRUSTEE
Southern District of New York
33 Whitehall Street 21st Floor
New York, New York 10004

Dated: June 9, 2010
New York, New York

/s/ JUDITH LYNNE COHEN
Judith Lynne Cohen